

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re: Dailey Law Firm, PC

Debtor.

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Case No. 23-45970-mlo  
Chapter 11 Subchapter V  
Hon. Maria L. Oxholm

**CONCURRENCE IN UNITED STATES TRUSTEE'S MOTION TO  
DISMISS OR CONVERT**

The United States of America, by its attorneys, United States Attorney, Dawn N. Ison, and Assistant United States Attorney, John Postulka, on behalf of the Internal Revenue Service, concurs in the motion to dismiss or convert filed by the United States Trustee.

1. The United States Trustee moved to convert or dismiss this case arguing, among other things, that “[t]he Debtor’s estate has been grossly mismanaged. The Debtor has failed to timely pay taxes withheld from employee wages – funds held in trust for the IRS, in violation of Federal tax laws.” ECF 109, p. 2.

2. The United States Trustee’s statement is accurate and provides grounds to convert or dismiss the case.

3. The IRS’s current proof of claim is in the amount of \$973,202.47 and consists of:

Secured Claim:	\$88,475.99
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Priority Claim:	\$775,124.62
General Unsecured Claim:	\$109,601.86
<b>Total</b>	<b>\$973,202.47</b>

4. The above amount is estimated] in part, because Debtor has failed to file all required tax returns, including post-petition tax returns.

5. Debtor's massive tax liability and failure to comply with his legal obligations under the Bankruptcy Code provides grounds to dismiss or convert this case.

WHEREFORE, the United States respectfully requests that this Court grant the United States Trustee's motion and grant such further and additional relief as deemed just and appropriate.

Dated: September 12, 2023

DAWN N. ISON  
United States Attorney

/s/John Postulka  
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**CERTIFICATE OF SERVICE**

I hereby certify that on September 12, 2023, I electronically filed the **CONCURRENCE IN UNITED STATES TRUSTEE'S MOTION TO DISMISS OR CONVERT** using the ECF System which will send notification of such filings to all counsel of record.

/s/John Postulka

JOHN POSTULKA (P71881)

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